

## Article - Tax - General

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§7–204.

- (a) In this section, “clear value” means fair market value minus expenses.
- (b) The inheritance tax rate is 10% of the clear value of the property that passes from a decedent.
- (c) If a decedent died on or before May 31, 1975, the rate of the inheritance tax is the rate in effect on the date of the decedent’s death.

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